IN THE HIGH COURT OF JUDICATURE AT BOMBAY

ORIGINAL SIDE

INCOME TAX APPEAL NO. 17 OF 2003

Ashok Rao & Co. Appellant

vs.

The Asst. Commissioner of Income Tax, Circle 14(2) Mumbai Respondent

Ashok Rao, partner of appellant in person.

CORAM : R. M. LODHA &
J.P. DEVADHAR,JJ.

DATED : 15th September 2004

P.C.

Heard Ashok Rao, party in person.

2. Before the Tribunal it was not in dispute that the services were rendered by the assessee in India. In this fact situation, obviously under Explanation 3 appended to Section 80-O, the deduction was not allowable.

3. No substantial question of law arises.

4. Appeal is dismissed in limine.

(R.M. LODHA, J.)

(J.P. DEVADHAR,J.)